

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
vs.)	Case No. 05-9007-MC-C-GAF
)	
JOHNNY BURKHOLDER,)	
)	
Respondent.)	

ORDER

Now pending before the Court is an Internal Revenue Service Summons enforcement action which has been filed against respondent Johnny Burkholder. The Summons at issue was filed September 1, 2005, and relates to an investigation into the collection of the federal income tax liabilities of respondent Johnny Burkholder for the years 1995 through 2000.

On June 27, 2006, United States Magistrate Judge Sarah W. Hays conducted an evidentiary hearing. On September 14, 2006, United States Magistrate Judge Sarah W. Hays issued her Report and Recommendation. On October 2, 2006, respondent filed his Objections to the Report and Recommendation.

Upon careful and independent review of the pending action, Respondent's objections to the Magistrate's Report and Recommendation, as well as the applicable law, this Court hereby adopts and incorporates as its own Opinion and Order the Report and Recommendation of United States Magistrate Judge Sarah W. Hays.

Accordingly, it is hereby ORDERED that the Government's Petition to Enforce Internal Revenue Service Summons against respondent Johnny Burkholder is GRANTED with the caveat that

respondent is not foreclosed from raising a Fifth Amendment privilege to specific questions and documents in response to the Summons. Respondent is directed to comply with the Summons on a date and at a time agreed upon by Revenue Office Deborah J. May and respondent Burkholder, but not later than thirty (30) days after service of this Order upon respondent Johnny Burkholder.

IT IS FURTHER ORDERED that petitioner United States of America is directed to serve a copy of this Order upon respondent Johnny Burkholder and file a return of service with the Court.

/s/ Gary A. Fenner
GARY A. FENNER, JUDGE
United States District Court

DATED: October 3, 2006